## IN THE UNITED SATES DISTRICT COURT FOR THE NORTHEN DISTRICT OF OHIO EASTERN DIVISION

SHAWN K. WEILER,	) CASE NO. 1:17 CV 02226
	)
PLAINTIFF,	)
	) JUDGE DONALD C. NUGENT
<b>v.</b>	)
	)
IRS,	) MAGISTRATE JUDGE
	) WILLIAM H. BAUGHMAN, JR
	)
DEFENDANT.	) <u>JUDGMENT</u>

For the reasons set forth in the Memorandum Opinion filed contemporaneously herewith, the Report and Recommendation of Magistrate Judge Baughman (Docket #23) is hereby ADOPTED. The Defendant's Motion for Summary Judgment is GRANTED, the Plaintiff's Motion for Summary Judgment is DENIED, and sanctions in the amount of \$1,000 are assessed against Plaintiff, payable to the Clerk of Court.

IT IS SO ORDERED.

ONALD C. NUGENT

United States District Judge

DATED: May 30, 2019